



Mail Payment Voucher and Remittance to:

Franchise Tax Return Processing
Iowa Department of Revenue
PO Box 10413
Des Moines, Iowa 50306-0413

Penalty for Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date and if 90% of the correct amount of tax is not paid by the original due date of the return. The penalty can only be waived under limited circumstances.

Penalty for Failure to Timely Pay the Tax Due: A penalty of 5% will be added to the tax due if the return has been filed timely and at least 90% of the correct amount of tax is not paid by the original due date of the return. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

CUT HERE

**Iowa Franchise Tax Payment Voucher
For Financial Institutions**

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FOR CALENDAR YEAR 2004 OR FISCAL YEAR ENDING _____, _____

PRINT your financial institution's name ▲	
Address	Daytime Telephone Number
City, state, and zip code	Taxpayer Identification Number ▲

REASON FOR PAYMENT

Check One Box

Extension/Balance
(90% of tax payment)

04 ☐ ▲

Estimate Payment

07 ☐ ▲

Payment After Return filed

16 ☐ ▲

DO NOT USE FOR BANK HOLDING COMPANY

Make check or money order payable to: "Treasurer — State of Iowa" \$ _____ ▲ 43-009 (07/12/04)